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**From:**

**Sent:** Tuesday, June 07, 2011 4:31:39 PM

**To:**

**Cc:**

**Subject:** RE: Question re. Summons Last Chance Letters

Where the summoned person has a POA, a last chance letter by Chief Counsel's office should be sent to the POA and should request that the summoned person appear. The last chance letter should not be sent to the taxpayer, bypassing the POA, for the reasons set forth in the memorandum [CCA200027045] that you forwarded to me.

Please contact me if you have further questions.